

Abstract of the Disclosure

In a commodity classification master database for managing commodity classification codes, records containing a commodity classification code showing a current attribute, the level number showing a level of the current attribute in hierarchical structure of attributes and a parent code showing a commodity classification code of the parent code showing the attribute in the immediately higher level defining a broader sense than the current attribute are accumulated. Accepting a commodity classification code and a parent code, a management computer adds a record containing these codes to the commodity classification master database according to a management program.